

EXHIBIT C

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA	PROOF OF CLAIM													
Name of Debtor: <i>USA Commercial Mortgage Co</i>	Case Number: <i>06-10725 LBR</i>													
<p>NOTE: See Reverse for List of Debtors and Case Numbers.</p> <p>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</p>														
<p>Name of Creditor and Address: <i>Michael W. Carlton & Helen J. Carlton, Husband & wife as joint tenants with Right to Survivorship 416 N 10th St B1YTHE, CA 92225-1835</i> </p>														
<p>Creditor Telephone Number <i>(714) 922-8744</i></p>														
<p>Last four digits of account or other number by which creditor identifies debtor: <i>1731</i></p>														
<p>1. BASIS FOR CLAIM</p> <table> <tr> <td><input type="checkbox"/> Goods sold</td> <td><input type="checkbox"/> Personal injury/wrongful death</td> <td><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)</td> <td><input type="checkbox"/> Unremitted principal</td> </tr> <tr> <td><input type="checkbox"/> Services performed</td> <td><input type="checkbox"/> Taxes</td> <td><input type="checkbox"/> Wages, salaries, and compensation (fill out below)</td> <td><input type="checkbox"/> Other claims against servicer (not for loan balances)</td> </tr> <tr> <td><input checked="" type="checkbox"/> Money loaned</td> <td><input type="checkbox"/> Other (describe briefly) <hr/></td> <td>Unpaid compensation for services performed from: _____ to _____ (date) _____ (date) _____</td> <td></td> </tr> </table>			<input type="checkbox"/> Goods sold	<input type="checkbox"/> Personal injury/wrongful death	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)	<input type="checkbox"/> Unremitted principal	<input type="checkbox"/> Services performed	<input type="checkbox"/> Taxes	<input type="checkbox"/> Wages, salaries, and compensation (fill out below)	<input type="checkbox"/> Other claims against servicer (not for loan balances)	<input checked="" type="checkbox"/> Money loaned	<input type="checkbox"/> Other (describe briefly) <hr/>	Unpaid compensation for services performed from: _____ to _____ (date) _____ (date) _____	
<input type="checkbox"/> Goods sold	<input type="checkbox"/> Personal injury/wrongful death	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)	<input type="checkbox"/> Unremitted principal											
<input type="checkbox"/> Services performed	<input type="checkbox"/> Taxes	<input type="checkbox"/> Wages, salaries, and compensation (fill out below)	<input type="checkbox"/> Other claims against servicer (not for loan balances)											
<input checked="" type="checkbox"/> Money loaned	<input type="checkbox"/> Other (describe briefly) <hr/>	Unpaid compensation for services performed from: _____ to _____ (date) _____ (date) _____												
<p>2. DATE DEBT WAS INCURRED:</p>														
<p>4. CLASSIFICATION OF CLAIM: Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.</p>														
<p>UNSECURED NONPRIORITY CLAIM \$</p> <p><input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.</p>														
<p>UNSECURED PRIORITY CLAIM</p> <p><input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority.</p> <p>Amount entitled to priority \$ _____</p> <p>Specify the priority of the claim:</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)*, earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).</p>														
<p>5. TOTAL AMOUNT OF CLAIM \$ <i>\$ 7,397.61</i> \$ _____ \$ _____</p> <p>AT TIME CASE FILED: (unsecured) (secured) (priority) (Total)</p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.</p>														
<p>6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.</p> <p>7. SUPPORTING DOCUMENTS: <i>Attach copies of supporting documents</i>, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.</p> <p>8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.</p>														
		THIS SPACE FOR COURT USE ONLY												
<p>BY MAIL TO:</p>		<p>BY HAND OR OVERNIGHT DELIVERY TO:</p>												
DATE <i>8 Jan 2007</i>	<p>SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <i>Michael W Carlton</i></p>													

PROOF OF CLAIM

Name of Debtor:

USA Commercial Mortgage Company

Case Number:

06-10725-LBR

NOTE: See Reverse for List of Debtors and Case Numbers.

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address:

11321242034332

CARLTON, DANIEL
4697 HOOKTREE ROAD
TWENTYNINE PALMS CA 92277

Creditor Telephone Number (760) 361 3104

Last four digits of account or other number by which creditor identifies debtor:

1116

 Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. Check box if you have never received any notices from the bankruptcy court or BMC Group in this case. Check box if this address differs from the address on the envelope sent to you by the court.

IF YOU ARE ONLY OWED MONEY BY A BORROWER WHOSE LOAN IS BEING SERVICED BY THE DEBTORS YOU DO NOT HAVE TO FILE A PROOF OF CLAIM. THIS INCLUDES MONEY FROM THAT BORROWER HELD IN THE COLLECTION ACCOUNT.

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

1. BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)

 Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (fill out below)

Last four digits of your SS #: _____

Unpaid compensation for services performed from: _____ to _____

 Unremitted principal Other claims against servicer (not for loan balances)

(date) (date)

2. DATE DEBT WAS INCURRED:

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed.
See reverse side for important explanations.

UNSECURED NONPRIORITY CLAIM \$ _____

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral:

 Real Estate Motor Vehicle Other _____

Value of Collateral: \$ 27,050,000.00

UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured claim, all or part of which is entitled to priority.

Amount entitled to priority \$ _____

Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
 Wages, salaries, or commissions (up to \$10,000)*, earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

 Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use -11 U.S.C. § 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____).

* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM \$ _____

AT TIME CASE FILED:

(unsecured)

(secured)

(priority)

(Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO:

BMC Group

Attn: USACM Claims Docketing Center
P. O. Box 911
El Segundo, CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO:

BMC Group

Attn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY

DATE

8/14/2007

SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

PROOF OF CLAIM

Name of Debtor:

USA Commercial Mortgage Company

Case Number:

06-10725-LBR

NOTE: See Reverse for List of Debtors and Case Numbers.

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address:



11321242034336

CARLTON, DANIEL
390 C ORVAIR DRIVE
LAKE HAVASU CITY AZ 86406

Creditor Telephone Number 760 361 5104

Last four digits of account or other number by which creditor identifies debtor:

1250

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case.

Check box if this address differs from the address on the envelope sent to you by the court.

IF YOU ARE ONLY OWED MONEY BY A BORROWER WHOSE LOAN IS BEING SERVICED BY THE DEBTORS YOU DO NOT HAVE TO FILE A PROOF OF CLAIM. THIS INCLUDES MONEY FROM THAT BORROWER HELD IN THE COLLECTION ACCOUNT.

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

1. BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)

 Retiree benefits as defined in 11 U.S.C. § 1114(a) Unremitted principal Wages, salaries, and compensation (fill out below) Other claims against servicer (not for loan balances)

Last four digits of your SS #: _____

Unpaid compensation for services performed from: _____ to _____

(date) (date)

2. DATE DEBT WAS INCURRED:

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed.
 See reverse side for important explanations.

UNSECURED NONPRIORITY CLAIM \$ _____

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral:

Real Estate Motor Vehicle Other _____

Value of Collateral: \$ 27,050,000.00Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____

UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured claim, all or part of which is entitled to priority.

Amount entitled to priority \$ _____

Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
 Wages, salaries, or commissions (up to \$10,000)*, earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

 Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____).

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM \$ _____

AT TIME CASE FILED:

\$ 3,698.76 \$ _____

\$ _____

(Total)

(unsecured)

(secured)

(priority)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

7. SUPPORTING DOCUMENTS: *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO:

BMC Group

Attn: USACM Claims Docketing Center

P. O. Box 911

El Segundo, CA 90245-0911

THIS SPACE FOR COURT USE ONLY

BY HAND OR OVERNIGHT DELIVERY TO:

BMC Group

Attn: USACM Claims Docketing Center

1330 East Franklin Avenue

El Segundo, CA 90245

DATE

SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

PROOF OF CLAIM

Name of Debtor

Case Number

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address

11321241002063
DANIEL CARLTON & ZORA N CARLTON
390 CORVAIR DR
LAKE HAVASU CITY AZ 86406-7074

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case

Check box if this address differs from the address on the envelope sent to you by the court

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS

If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again

THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (928) 453-3956

Last four digits of account or other number by which creditor identifies debtor

Check here replaces
if this claim or amends a previously filed claim dated _____

1 BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)

Retiree benefits as defined in 11 U.S.C. § 1114(a)

Unremitted principal

Wages, salaries and compensation (fill out below)

Other claims against servicer
(not for loan balances)

Last four digits of your SS # _____

Unpaid compensation for services performed from _____ to _____

(date) (date)

2 DATE DEBT WAS INCURRED

3 IF COURT JUDGMENT, DATE OBTAINED

4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed
See reverse side for important explanations

UNSECURED NONPRIORITY CLAIM \$ _____

Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral

Real Estate Motor Vehicle Other _____

Value of Collateral \$ 27,050,000.00

Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____

Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal, family or household use - 11 U.S.C. § 507(a)(7)

Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8)

Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____)

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM \$ _____

\$ 3,672.54

\$ _____

\$ _____

(unsecured)

(secured)

(priority)

(Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges

6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

7 SUPPORTING DOCUMENTS Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available explain. If the documents are voluminous attach a summary

8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim enclose a stamped, self-addressed envelope and copy of this proof of claim

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units)

BY MAIL TO
BMC Group

Attn: USACM Claims Docketing Center
P O Box 911
El Segundo CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO
BMC Group

Attn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo CA 90245

THIS SPACE FOR COURT USE ONLY

DATE

3 Oct 2006

SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

Zora Carlton

PROOF OF CLAIM

Name of Debtor

USA CAPITAL First Dead Fund
TRUST

Case Number

BK-S-06-10728 LBR

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503

Name of Creditor and Address



11321241002064

MICHAEL W CARLTON & HELEN I CARLTON
416 N 10TH ST
BLYTHE CA 92225-1835 Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars Check box if you have never received any notices from the bankruptcy court or BMC Group in this case Check box if this address differs from the address on the envelope sent to you by the court

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again
THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (619) 922-8744

Last four digits of account or other number by which creditor identifies debtor

Check here replaces
if this claim or
amends a previously filed claim dated _____

1 BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly) _____

 Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries and compensation (fill out below)

Last four digits of your SS #: _____

Unpaid compensation for services performed from _____ to _____

 Unremitted principal Other claims against servicer (not for loan balances)

(date) (date)

2. DATE DEBT WAS INCURRED

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed
See reverse side for important explanations

UNSECURED NONPRIORITY CLAIM \$

Check this box if: a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority

SECURED CLAIM

 Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral:

 Real Estate Motor Vehicle Other _____

Value of Collateral \$ 27,050,000.00

Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____

 Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7) Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) Other Specify applicable paragraph of 11 U.S.C. § 507(a) (____)

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5. TOTAL AMOUNT OF CLAIM \$ _____ \$ _____ \$ _____

(unsecured)

(secured)

(Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges

6. CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

7. SUPPORTING DOCUMENTS Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available explain. If the documents are voluminous, attach a summary

8. DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units)

BY MAIL TO:
BMC GroupAttn: USACM Claims Docketing Center
P O Box 911
El Segundo, CA 90245-0911

THIS SPACE FOR COURT USE ONLY

BY HAND OR OVERNIGHT DELIVERY TO
BMC GroupAttn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo, CA 90245

FILED OCT 10 2006

DATE

SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

6 Oct 06

Michael W Carlton MICHAEL W CARLTON

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years or both 18 U.S.C. §§ 152 AND 3571

USA FIRST TRUST



1072800967

PROOF OF CLAIM

Name of Debtor:

USA COMMERCIAL MORTGAGE CO.

Case Number:

BK-S-06-10725-
LBR
C49-DTP 11

NOTE: See Reverse for List of Debtors and Case Numbers.

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address:

11321241001512
 CHARLES ROBERT & GENEVA COWMAN JOINT
 REVOCABLE INTER VIVOS TRUST
 C/O ROBERT ALAN & TERRY LEE COWMAN CO-TRUST
 1525 WINTERWOOD AVE
 SPARKS NV 89434-6730

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case.

Check box if this address differs from the address on the envelope sent to you by the court.

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (702) 626-6794

Last four digits of account or other number by which creditor identifies debtor:

Check here replaces
 if this claim or
 amends a previously filed claim dated: _____

1. BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)

 Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (fill out below)

Last four digits of your SS #: _____

 Unremitted principal Other claims against servicer (not for loan balances)

BREACH OF CONTRACT - DIRECT LOANS SERVICING DAMAGES

2. DATE DEBT WAS INCURRED:

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed.

See reverse side for important explanations.

UNSECURED NONPRIORITY CLAIM \$

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral:

Real Estate Motor Vehicle Other _____

Value of Collateral: \$ 5.4 million

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ 13,451.36

Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use -11 U.S.C. § 507(a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).

Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____).

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM \$

\$ 13,451.36

\$ 13,451.36

AT TIME CASE FILED:

(unsecured)

(secured)

(priority)

(Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO:
 BMC Group
 Attn: USACM Claims Docketing Center
 P. O. Box 911
 El Segundo, CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO:
 BMC Group
 Attn: USACM Claims Docketing Center
 1330 East Franklin Avenue
 El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY

DATE

12-6-06

SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

Robert A. Cowman, Trustee

Robert A. Cowman,
TRUSTEE

PROOF OF CLAIM

Name of Debtor

USA Capital First Trust Deed
Fund, LLC 06-10728

Case Number

06-10728(LBR)

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address



11321241000377

DANIEL O CARLTON & TAKEKO CARLTON
REVOCABLE TRUST DATED 4/30/97
C/O DANIEL CARLTON & TAKEKO CARLTON TRUSTEES
4697 HOOKTREE RD
TWENTYNINE PALMS CA 92277-6723

Creditor Telephone Number (760) 361-5104

Last four digits of account or other number by which creditor identifies debtor

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case

Check box if this address differs from the address on the envelope sent to you by the court

RECD SEP 25 2006

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS

If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again
THIS SPACE IS FOR COURT USE ONLY

1 BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)

Retiree benefits as defined in 11 U.S.C. § 1114(a)

Unremitted principal

Wages, salaries, and compensation (fill out below)

Other claims against servicer (not for loan balances)

Last four digits of your SS # _____

Unpaid compensation for services performed from _____ to _____

(date) (date)

2 DATE DEBT WAS INCURRED

3 IF COURT JUDGMENT, DATE OBTAINED

4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed
See reverse side for important explanations

UNSECURED NONPRIORITY CLAIM \$ _____

Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral

Real Estate Motor Vehicle Other _____

Value of Collateral \$ 27,050,000.00

Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____

UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured claim all or part of which is entitled to priority

Amount entitled to priority \$ _____

Specify the priority of the claim

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
 Wages, salaries or commissions (up to \$10,000)*, earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier - 11 U.S.C. § 507(a)(4)
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)

Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal family or household use - 11 U.S.C. § 507(a)(7)

Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)

Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____)

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM \$ _____

\$ 17,260.84 \$ _____

AT TIME CASE FILED

(unsecured)

(secured)

(priority)

(Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges

6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

7 SUPPORTING DOCUMENTS *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary

8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units)

BY MAIL TO
BMC Group

Attn: USACM Claims Docketing Center
P.O. Box 911
El Segundo, CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO
BMC Group

Attn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY

DATE

22-09-2006

SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor USA Commercial Mortgage Company		Case Number 06-10725-LBR	
NOTE See Reverse for List of Debtors and Case Numbers This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503		YOUR CLAIM IS SCHEDULED AS Schedule/Claim ID s31111 Amount/Classification \$33 97 Unsecured	
Name of Creditor and Address DARYL BLANCK & YVONNE BLANCK TRUST DATED 3/23/94 C/O DARYL L BLANCK & YVONNE M BLANCK TRUSTEES 1243 COUNTRY CLUB DR LAUGHLIN, NV 89029-1547		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court or BMC Group in this case <input type="checkbox"/> Check box if this address differs from the address on the envelope sent to you by the court	
Creditor Telephone Number (530) 305-0107 Last four digits of account or other number by which creditor identifies debtor <i>USA Capital First Trust Deed, LLC 10128 Breakaway/Matteson</i>		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> or amends a previously filed claim dated _____	
1 BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Unremitted principal <input type="checkbox"/> Services performed <input type="checkbox"/> Taxes <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Other claims against servicer (not for loan balances) <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Other (describe briefly) <input type="checkbox"/> Unpaid compensation for services performed from _____ to _____ (date) (date)			
2 DATE DEBT WAS INCURRED <i>10-29-03</i>		3 IF COURT JUDGMENT, DATE OBTAINED	
4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed See reverse side for important explanations			
UNSECURED NONPRIORITY CLAIM \$ <input type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or c) none or only part of your claim is entitled to priority			
SECURED CLAIM <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief description of collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____			
UNSECURED PRIORITY CLAIM <input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)			
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal, family or household use 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other Specify applicable paragraph of 11 U.S.C. § 507(a) (_____) * Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment			
5 TOTAL AMOUNT OF CLAIM \$ 21,396.39 AT TIME CASE FILED (unsecured)		\$ 21,396.37 (secured) + Interest (priority) (Total)	
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges			
6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim			
7 SUPPORTING DOCUMENTS <u>Attach copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary			
8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim enclose a stamped, self addressed envelope and copy of this proof of claim			
The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units) BY MAIL TO BMC Group Attn: USACM Claims Docketing Center P O Box 911 El Segundo CA 90245 0911		THIS SPACE FOR COURT USE ONLY	
DATE <i>10-10-06</i>		SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)	

PROOF OF CLAIM

Name of Debtor: Case Number:

USA Commercial Mortgage Corp. 06-10725-CBR

NOTE: See Reverse for List of Debtors and Case Numbers.

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address:

JOSEPH DAVIS IRA
3100 ASHBY AVE.
LAS VEGAS, NV 89102 Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. Check box if you have never received any notices from the bankruptcy court or BMC Group in this case. Check box if this address differs from the address on the envelope sent to you by the court.

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number ()

Last four digits of account or other number by which creditor identifies debtor:

722 3712

Check here replaces
if this claim or
 amends a previously filed claim dated: _____

1. BASIS FOR CLAIM

Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)
ATTACHED

 Retiree benefits as defined in 11 U.S.C. § 1114(a) Unremitted principal Wages, salaries, and compensation (fill out below) Other claims against servicer
(not for loan balances)

Last four digits of your SS #: _____

Unpaid compensation for services performed from: _____ to _____

(date) (date)

2. DATE DEBT WAS INCURRED:

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed.
See reverse side for important explanations.UNSECURED NONPRIORITY CLAIM \$ 6,000.00

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

SECURED CLAIM

 Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral:

 Real Estate Motor Vehicle Other _____Value of Collateral: \$ UNKNOWNAmount of arrearage and other charges at time case filed included in secured claim, if any: \$ 6,000.00

UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured claim, all or part of which is entitled to priority.

Amount entitled to priority \$ _____

Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
 Wages, salaries, or commissions (up to \$10,000)*, earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

 Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____).

* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM \$ 6,000.00 \$ 6,000.00 \$ 6,000.00

AT TIME CASE FILED:

(unsecured)

(secured)

(priority)

(Total)

 Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO:

BMC Group

Attn: USACM Claims Docketing Center

P. O. Box 911

El Segundo, CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO:

BMC Group

Attn: USACM Claims Docketing Center

1330 East Franklin Avenue

El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY

DATE SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

1-12-07

Erven T. Adson, ERVEN NELSON, ATTORNEY

PROOF OF CLAIM

Name of Debtor:

USA Commercial Mortgage Company

Case Number:

06-10725-LBR

NOTE: See Reverse for List of Debtors and Case Numbers.

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address:

11321242035033

ENGLISH, RICHARD
6727 EAST SWARTHMORE DRIVE
ANAHEIM CA 92807

Creditor Telephone Number () 714-637-4180

Last four digits of account or other number by which creditor identifies debtor:

 Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. Check box if you have never received any notices from the bankruptcy court or BMC Group in this case. Check box if this address differs from the address on the envelope sent to you by the court.

IF YOU ARE ONLY OWED MONEY BY A BORROWER WHOSE LOAN IS BEING SERVICED BY THE DEBTORS YOU DO NOT HAVE TO FILE A PROOF OF CLAIM. THIS INCLUDES MONEY FROM THAT BORROWER HELD IN THE COLLECTION ACCOUNT.

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

THIS SPACE IS FOR COURT USE ONLY

1. BASIS FOR CLAIM

<input type="checkbox"/> Goods sold	<input type="checkbox"/> Personal injury/wrongful death
<input type="checkbox"/> Services performed	<input type="checkbox"/> Taxes
<input checked="" type="checkbox"/> Money loaned	<input type="checkbox"/> Other (describe briefly) _____

 Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (fill out below)

Last four digits of your SS #: _____

Unpaid compensation for services performed from: _____ to _____

 Unremitted principal Other claims against servicer (not for loan balances)

(date) (date)

2. DATE DEBT WAS INCURRED: 11/6/2003

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.

UNSECURED NONPRIORITY CLAIM \$

Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral: BROOKMERE/MATTESON

 Real Estate Motor Vehicle Other _____

Value of Collateral: \$ 36,653,000

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____

UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured claim, all or part of which is entitled to priority.

Amount entitled to priority \$ _____

Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)

Wages, salaries, or commissions (up to \$10,000)*, earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).

Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

 Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use -11 U.S.C. § 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____).

* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM \$ 416.40 \$ 416.40 \$ 416.40
AT TIME CASE FILED: (unsecured) (secured) (priority) (Total) Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO:
BMC Group
Attn: USACM Claims Docketing Center
P. O. Box 911
El Segundo, CA 90245-0911BY HAND OR OVERNIGHT DELIVERY TO:
BMC GroupAttn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY

DATE
10/27/2006SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):
R.L. ENGLISH